

Exhibit A

Wisn, Smith, Racker & Prescott, LLP

155 North 400 West

Suite 400

Salt Lake City, UT 84103

Phone: (801) 328-2011 Web: www.wsrp.com

Management Solutions, Inc. in
Receivership

Attn: Gil Miller

P. O. Box 1290

Salt Lake City, UT 84110

Invoice: 202854

Date: 04/30/2014

Due Upon Receipt

Client ID: 10012

For professional services rendered as follows:

Tax preparation and related activities - various entities - time and expenses incurred prior to May 1, 2014 and not previously included in a fee application	\$6,414.45
Less 10% agreed-upon discount from standard rates	(\$641.45)
Administrative expenses	\$25.36
Invoice Total	\$5,798.36

Accounts Receivable Aging:

<u>04/30/2014</u>	<u>03/31/2014</u>	<u>02/28/2014</u>	<u>01/31/2014</u>	<u>12/31/2013+</u>	<u>Total</u>
16,243.07	6,634.48	7,843.54	13,633.60	23,996.12	\$68,350.81

Please return this portion with payment.

Invoice: 202854

Client ID: 10012

Management Solutions, Inc. in Receivership

Date: 04/30/2014

Due Upon Receipt

Card Type: _____

Exp Date: _____

Amount Due: \$68,350.81

Card #: _____

Amount Enclosed: \$_____

Signature: _____

Due Upon Receipt

Wisan, Smith, Racker & Prescott, LLP

Time and Expense Listing – Pre-May 1, 2014

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
Time							
August 31, 2013							
SRS	08/31/13	Data Entry/Bookkeeping	Time	255.00	2.00	510.00	Research and map out flow of entities into QSF
September 11, 2013							
SRS	09/11/13	Data Entry/Bookkeeping	Time	255.00	1.00	255.00	Project net inc/loss and potential NOLs in QSF
October 22, 2013							
RAJ	10/22/13	Tax Return Review	Time	160.00	2.90	464.00	
December 16, 2013							
GWG	12/16/13	Tax Extension Preparation	Time	110.00	0.35	38.50	
January 2, 2014							
RAJ	01/02/14	IRS/State Correspondence	Time	167.00	0.30	50.10	City of Columbus notices
RAJ	01/02/14	IRS/State Correspondence	Time	167.00	0.30	50.10	Clearing up Tennessee tax notice
January 2, 2014					0.60	100.20	
January 16, 2014							
JP	01/16/14	Tax Return Preparation	Time	90.00	1.00	90.00	2012 Tax Return
RAJ	01/16/14	IRS/State Correspondence	Time	167.00	0.20	33.40	Responding to City of Columbus tax notice

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
RAJ	01/16/14	IRS/State Correspondence	Time	167.00	0.20	33.40	Responding to City of Columbus tax notice
RAJ	01/16/14	IRS/State Correspondence	Time	167.00	0.20	33.40	Responding to City of Columbus tax notice
RAJ	01/16/14	IRS/State Correspondence	Time	167.00	0.20	33.40	Responding to City of Columbus tax notice
RAJ	01/16/14	IRS/State Correspondence	Time	167.00	0.20	33.40	Responding to City of Columbus tax notice
RAJ	01/16/14	IRS/State Correspondence	Time	167.00	0.20	33.40	Responding to City of Columbus tax notice
RAJ	01/16/14	Tax Return Preparation	Time	167.00	0.20	33.40	
January 16, 2014					2.40	323.80	
January 17, 2014							
RAJ	01/17/14	IRS/State Correspondence	Time	167.00	0.50	83.50	Sending copy of Columbus tax return to city of Columbus per their request
January 17, 2014					.50	83.50	

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Time and Expense Listing

January 29, 2014

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
RAJ	01/29/14	Tax Return Preparation	Time	167.00	0.10	16.70	
RAJ	01/29/14	Tax Return Preparation	Time	167.00	0.10	16.70	
RAJ	01/29/14	Tax Return Preparation	Time	167.00	0.10	16.70	
January 29, 2014					1.10	183.70	

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
February 5, 2014							
RAJ	02/05/14	Tax Return Review	Time	167.00	0.60	100.20	6/30/12 tax return
February 5, 2014					0.60	100.20	

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
February 14, 2014							
JP	02/14/14	Tax Return Preparation	Time	90.00	0.70	63.00	2012 City of Columbus, OH Return
RAJ	02/14/14	IRS/State Correspondence	Time	167.00	0.30	50.10	City of Columbus tax notice
RAJ	02/14/14	Tax Return Preparation	Time	167.00	0.10	16.70	Tax forms to file
RAJ	02/14/14	Tax Return Preparation	Time	167.00	0.10	16.70	Tax forms to file
RAJ	02/14/14	Tax Return Preparation	Time	167.00	0.10	16.70	Tax forms to file
RAJ	02/14/14	Tax Return Preparation	Time	167.00	0.10	16.70	Tax forms to file
RAJ	02/14/14	Tax Return Preparation	Time	167.00	0.10	16.70	Tax forms to file
February 14, 2014					1.50	196.60	

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
February 18, 2014							
RAJ	02/18/14	Tax Return Review	Time	167.00	0.80	133.60	Columbus city tax return
February 18, 2014					0.80	133.60	

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
February 20, 2014							
RAJ	02/20/14	IRS/State Correspondence	Time	167.00	0.20	33.40	Kentucky tax notice for 2011
RAJ	02/20/14	IRS/State Correspondence	Time	167.00	0.20	33.40	Tennessee tax notice for 2012
RAJ	02/20/14	IRS/State Correspondence	Time	167.00	0.10	16.70	Fayette County tax notice
February 20, 2014					0.50	83.50	
February 21, 2014							
RAJ	02/21/14	Tax Return Preparation	Time	167.00	0.40	66.80	Investor questions
February 21, 2014					0.40	66.80	
February 27, 2014							
RAJ	02/27/14	Tax Return Preparation	Time	167.00	0.30	50.10	2012 k-1 to investor
February 27, 2014					0.30	50.10	
February 28, 2014							
JP	02/28/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
February 28, 2014					0.10	9.00	

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
March 3, 2014							
RAJ	03/03/14	IRS/State Correspondence	Time	167.00	0.10	16.70	City of Columbus tax notice
March 3, 2014					0.10	16.70	
March 4, 2014							
GWG	03/04/14	IRS/State Correspondence	Time	115.00	0.10	11.50	
JP	03/04/14	Tax Extension Preparation	Time	90.00	0.05	4.50	

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
RAJ	03/04/14	IRS/State Correspondence	Time	167.00	0.70	116.90	Texas tax notice and letter
RAJ	03/04/14	IRS/State Correspondence	Time	167.00	0.70	116.90	Texas tax notice and letter
March 4, 2014					1.55	249.80	
March 5, 2014							
RAJ	03/05/14	IRS/State Correspondence	Time	167.00	0.20	33.40	Texas letter
RAJ	03/05/14	IRS/State Correspondence	Time	167.00	0.20	33.40	Texas letter
RAJ	03/05/14	IRS/State Correspondence	Time	167.00	0.10	16.70	Looking into balances due to IRS

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
RAJ	03/05/14	IRS/State Correspondence	Time	167.00	0.10	16.70	Looking into balances due to IRS
RAJ	03/05/14	IRS/State Correspondence	Time	167.00	0.10	16.70	Looking into balances due to IRS
RAJ	03/05/14	IRS/State Correspondence	Time	167.00	0.20	33.40	Looking into balances due to IRS
RAJ	03/05/14	Tax Return Review	Time	167.00	0.50	83.50	
March 5, 2014					1.40	233.80	
March 7, 2014							
JB	03/07/14	Tax Return Assembly	Time	80.00	0.20	16.00	2012 OH Return
SRS	03/07/14	Signature Review	Time	260.00	0.20	52.00	
March 7, 2014					0.40	68.00	

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
March 13, 2014							
GWG	03/13/14	Tax Extension Preparation	Time	115.00	0.10	11.50	
JP	03/13/14	Tax Extension Preparation	Time	90.00	0.30	27.00	
March 13, 2014					0.40	38.50	

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
March 14, 2014							
JP	03/14/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
RAJ	03/14/14	Tax Extension Preparation	Time	167.00	0.20	33.40	
March 14, 2014					0.30	42.40	

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
March 15, 2014							
SRS	03/15/14	Tax Return Review	Time	260.00	0.20	52.00	
SRS	03/15/14	Tax Return Review	Time	260.00	0.20	52.00	
SRS	03/15/14	Tax Return Review	Time	260.00	0.30	78.00	
March 15, 2014					0.70	182.00	

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
March 17, 2014							
CAW	03/17/14	Tax Return Assembly	Time	110.00	0.20	22.00	
JP	03/17/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/17/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/17/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/17/14	Tax Extension Preparation	Time	90.00	0.05	4.50	

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Time and Expense Listing

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Time and Expense Listing

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Time and Expense Listing

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
JP	03/17/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/17/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
SRS	03/17/14	Signature Review	Time	260.00	0.20	52.00	
SRS	03/17/14	Signature Review	Time	260.00	0.20	52.00	
March 17, 2014					2.50	297.00	

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Time and Expense Listing

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Time and Expense Listing

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Time and Expense Listing

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/19/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
March 19, 2014					3.30	297.00	

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Time and Expense Listing

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
JP	03/22/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/22/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/22/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/22/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/22/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/22/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/22/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/22/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/22/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/22/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/22/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
March 22, 2014					3.05	274.50	

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Time and Expense Listing

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
JP	03/26/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/26/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/26/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/26/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/26/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/26/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
March 26, 2014					0.60	54.00	

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Time and Expense Listing

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Time and Expense Listing

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
JP	03/29/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
RAJ	03/29/14	Tax Return Preparation	Time	167.00	0.20	33.40	Various documents to file
March 29, 2014					3.30	331.65	

Wisn, Smith, Racker & Prescott, LLP

Time and Expense Listing

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
JP	03/31/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/31/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/31/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	03/31/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
March 31, 2014					0.75	67.50	

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Time and Expense Listing

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Time and Expense Listing

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
JP	04/07/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/07/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/07/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/07/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
April 7, 2014					2.20	198.00	
April 12, 2014							
JP	04/12/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
JP	04/12/14	Tax Extension Preparation	Time	90.00	0.05	4.50	
April 12, 2014					0.10	9.00	
April 13, 2014							
JP	04/13/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/13/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/13/14	Tax Extension Preparation	Time	90.00	0.10	9.00	

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
JP	04/13/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/13/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/13/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/13/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/13/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/13/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/13/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/13/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
April 13, 2014					1.00	90.00	
April 14, 2014							
JP	04/14/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/14/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/14/14	Tax Extension Preparation	Time	90.00	0.10	9.00	

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Time and Expense Listing

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Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
JP	04/15/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/15/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/15/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/15/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
JP	04/15/14	Tax Extension Preparation	Time	90.00	0.10	9.00	
April 15, 2014					3.60	324.00	
April 28, 2014							
RAJ	04/28/14	IRS/State Correspondence	Time	167.00	0.10	16.70	LA tax letter
RAJ	04/28/14	Tax Return Preparation	Time	167.00	0.10	16.70	2013 tax documents
RAJ	04/28/14	Tax Return Preparation	Time	167.00	0.10	16.70	
SRS	04/28/14	Tax Return Preparation	Time	260.00	2.50	650.00	verify all classes from receivership QB have been included on a previously-filed tax return or will be included on the 1120-SF to be filed for each year.
April 28, 2014					2.80	700.10	
Total Billable Time					46.90	<u>6414.45</u>	

List of Staff Billing Rates

Friday, July 11, 2014

ID	Name	Cost	Description	Billing Rate
BCS	Springman Betsy	0.00	Standard Rate	140.00
CAW	Ware Cheryl	0.00	Standard Rate	110.00
DBD	DeMille David	0.00	Standard Rate	167.00
GWG	Gary Gessel	0.00	Standard Rate	115.00
JB	Bird Jenni	0.00	Standard Rate	80.00
JKB	Burleson Juli	0.00	Standard Rate	88.00
JP	Park Jihye	0.00	Standard Rate	90.00
KC	Carpenter Kristy	0.00	Standard Rate	95.00
MBH	Heaps Mark	0.00	Standard Rate	124.00
MER	Welsch Meranda	0.00	Standard Rate	90.00
RAJ	Jepson Rachel	0.00	Standard Rate	167.00
SRS	Smith Steven	0.00	Standard Rate	260.00

Staff count = 12